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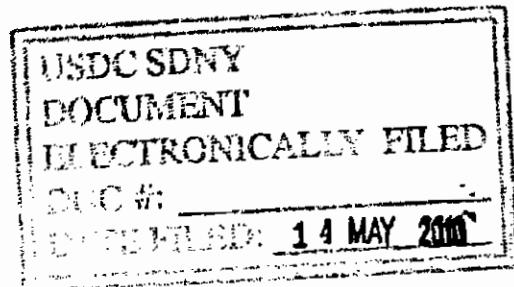
*ADMITTED TO PRACTICE ONLY BEFORE ALL COURTS IN NEW JERSEY AND ALL FEDERAL COURTS IN NEW YORK CITY

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May 12, 2010

By Fax 212-805-0426

Hon. Laura Taylor Swain
United States District Judge
United States Courthouse
Courtroom: 11C
500 Pearl Street
New York, NY 10007-1312



Re: United States of America v. Matthew D. Weitzman
Index No.: 1:09-Cr-00989 (LTS)

Dear Judge Swain:

We represent three families which have been victimized by Matthew D. Weitzman's crimes. Specifically, we represent (1) Patricia Flinn, individually, and as the Executrix of the Estate of William J. Adcock, (2) John and Victoria Whalen, and (3) Kenneth and Joan Gelman. We have brought civil cases on each of their behalves in Westchester Supreme Court against, *inter alia*, defendant Weitzman.

We write the Court regarding the issue raised by Charles Schwab & Co. ("Schwab") in its April 1, 2010 letter to the Court (the "April 1 letter") in which it alleges facts which, if proven to be true, militate against including Dr. Burton Langer ("Langer"), Weitzman's father-in-law, as a victim who is entitled to restitution and to receive a pro-rata share of the funds forfeited by Weitzman. As is set forth in the May 10, 2010 letter of David Sutton (the lawyer for victim Jocelyn Keil), this issue is of great importance to all of the non-family victims, including our clients, since Langer is alleged to have had more money stolen by Weitzman than most of, if not all of, the other victims combined. Stated another way, if Langer's claims are permitted, all of

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the non-family victims' recoveries will be substantially reduced as Dr. Langer appears to be claiming to have suffered over 50% of the total losses incurred by Weitzman's victims.¹

Schwab alleges that, although Langer claims to be an innocent victim of Weitzman's crimes, that Schwab is aware of facts which demonstrate that Langer was aware of, and authorized, the disbursement of funds from Langer's Schwab accounts to Weitzman. April 1 Letter, pg 2. The Government and Langer's attorney in their letters to Your Honor (dated April 15 and April 23, respectively) claim that Langer is an "innocent victim" deserving his pro-rata share of the funds forfeited or ordered as restitution from Weitzman. However, while Langer's attorney's letter disputes the facts alleged by Schwab, Langer has not put forth any sworn statement or any documentary evidence which would explain how he distinguishes between money Weitzman stole from him and money Weitzman was authorized by Langer to take. A sworn statement by Langer would address, *inter alia*, (1) whether Schwab contacted him in 2005 to ask him about the over one-million dollars in disbursements transferred from his Schwab account to Weitzman (Langer's letter alleges he doesn't recall being contacted by Schwab about this); and (2) whether Langer recalls, as Schwab claims Weitzman told Schwab, that Weitzman paid Langer back money Weitzman had previously borrowed from Langer.

We believe that in light of the allegations made by Schwab and Langer's unsworn statements to the contrary, that either (i) Langer should not be prohibited from receiving any pro-rata share of his claimed losses or a hearing should be held to determine whether justice would be served by including Langer as a victim entitled to restitution and to his pro-rata share of the funds forfeited by Weitzman. At that hearing, the Court would determine whether, and to what extent, Dr. Langer qualifies as a victim entitled to restitution under the Mandatory Victims Restitution Act of 1996 ("MVRA") (18 U.S.C. §§ 3663A - 3664); see 18 U.S.C. §3664(a) and *U.S. v. Reano*, 298 F.3d 1208, 1210 (10th Cir. 2002) (emphasis in original) (pursuant to the MVRA a District Court is to determine *before* making an order of restitution who were the true victims of Weitzman's crimes and precisely how much restitution each victim is entitled after reviewing, to the "extent practicable, a complete accounting of the losses"); *U.S. v. Hollman Cheung*, 952 F.Supp. 148, 150 (E.D.N.Y. 1997) (interpreting the related Victim and Witness Protection Act, 18 U.S.C. § 3663 as permitting a court hearing a criminal matter to conduct a quasi-civil investigation into the wrongs committed against each identified victim and to fix the monetary compensation required to make the victim whole).

Additionally, as is set forth in detail in the May 10, 2010 letter by David Sutton, we also question why, if so much money was taken from AFW's clients, Weitzman has

¹Langer's April 23 Letter now claims for the first time that \$8.4 million was stolen from him by Weitzman while the Criminal Complaint alleges a total of \$7.3 million was stolen from all Weitzman's victims including Dr. Langer.

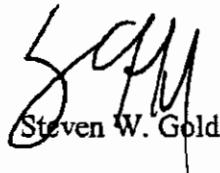
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only placed \$1.5 million in a fund for restitution, representing the net proceeds from the sale of his home and \$90,000.00 from Fairview Country Club. We submit that there is reason to believe that Matthew Weitzman's wife, Susan, is still in possession of items of significant value which were purchased with the life savings of victims like John & Victoria Whalen, Ken & Joan Gelman, Patricia Flinn and Jocelyn Keil.

Thank you for your courtesy and attention to this matter.

Respectfully,



Steven W. Gold

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